BIG GROUP HOLDINGS INVESTMENT JOINT STOCK COMPANY

Audited Consolidated Financial Statements
for the fiscal year ended 31 December 2025

Hanoi - March 2026

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REPORT OF THE EXECUTIVE BOARD

The Executive Board of Big Group Holdings Investment Joint Stock Company ("the Company") is pleased to present its report and the audited Consolidated Financial Statements of the Company for the fiscal year ended 31 December 2025.

CORPORATE INFORMATION

Big Group Holdings Investment Joint Stock Company (name changed from Big Invest Group Joint Stock Company) formerly NamSon Industrial Equipment Joint Stock Company has been established according to the firstly Business Registration Certificate No. 0108045831 issued by Hanoi Department of Planning and Investment dated 07 November 2017, as subsequently amended, with the 12th amendment dated 12 August 2025 in business function, the Company name, the chartered capital, the Company address and the legal representative of the Company were also approved by Hanoi Department of Planning and Investment

Authorized Capital of the Company under the 12th Amended Enterprise Registration Certificate No. 0108045831 dated 12 August 2025 is VND 159,895,300,000 (In words: One hundred fifty nine billion eight hundred ninety five million three hundred thousand dong).

The Company's shares have been transacted on Unlisted Public Company Market (UPCOM) with stock symbol of BIG.

The Company's head office is located at No 62/6 Khuc Thua Du, Cau Giay ward, Hanoi.

THE BOARD OF DIRECTORS AND EXECUTIVE BOARD

The members of the Board of Directors and Executive Board during the fiscal year and at the date of this report include:

Board of Director

Mr. Vo Phi Nhat Huy	Chairman	
Mr. Kieu Van Khoa	Member	
Mrs. Tran Thi Mua Thao	Member	*Dismissed on 27 April 2025*
Mr. Vo Thuan Hoa	Independent member	*Appointed on 27 April 2025*

Executive Board

Mrs. Tran Thi Mua Thao	General Director	
Mrs. Nguyen Thi Hao	Vice General Director	*Dismissed on 01 October 2025*

Board of Supervisors

Mr. Tan Loc Louis	Head of Supervisory board	
Mr. Trieu Thi Khanh	Member	
Mrs. Trinh Thi Thanh Phuong	Member	*Dismissed on 27 April 2025*
Mr. Vo Tuan Hai	Member	*Appointed on 27 April 2025*

EVENTS SINCE THE BALANCE SHEET DATE

As at the date of this report, other than the event stated in Note 7.3 of the Notes to the Consolidated Financial Statements in all material respect, the Executive Board confirmed there have been no significant events that require adjustments or disclosures in the audited Consolidated Financial Statements of the Company at the fiscal year ended at 31 December 2025.

REPORT OF THE EXECUTIVE BOARD (Continued)

AUDITORS

CPA VIETNAM Auditing Company Limited - Northern Branch has audited the Big Group Holdings Investment Joint Stock Company's Consolidated Financial Statements for the year ended at 31 December 2025.

THE EXECUTIVE BOARD'S RESPONSIBILITY

The Executive Board is responsible for preparing the Consolidated Financial Statements for the fiscal year ended 31 December 2025, which give a true and fair view of the Company's financial position as at 31 December 2025 and of its results and cash flows for the fiscal year then ended. The Executive Board believes there were no contingent events that might affect the going concern of the Company. In preparing those Consolidated Financial Statements, the Executive Board is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed (if any) and explained in the Consolidated Financial Statements;
- Prepare the Consolidated Financial Statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business;
- Design, implement and maintain an effective internal control system for the purpose of preparing and presenting the Consolidated Financial Statements to minimize errors and frauds.

The Executive Board is responsible for ensuring that proper accounting records are kept which disclose, with reasonable accuracy at any time, the financial position of the Company and to ensure that the accompanying Consolidated Financial Statements comply with Vietnamese Accounting Standards, Corporate Accounting System of Vietnam and the prevailing regulations. It is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Executive Board confirms that the Company has complied with the above requirements in preparing the Consolidated Financial Statements.

On behalf of the Board of Directors,

M.S.D.N: 0106[illegible] - C.T.C.P
CÔNG TY CỔ PHẦN ĐẦU TƯ BIG GROUP HOLDINGS
THÀNH PHỐ HÀ NỘI

Vo Phi Nhat Huy

Chairman of BOD

Hanoi, 31 March 2026

CPA VIETNAM
CÔNG TY TNHH KIỂM TOÁN CPA VIETNAM
CHI NHÁNH MIỀN BẮC
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INPACT MEMBER

No: 22/2026/BCKT - CPAMB1

INDEPENDENT AUDITOR'S REPORT

To: **The shareholders; The Board of Directors and Executive of**

Big Group Holdings Investment Joint Stock Company

We have audited the accompanying Consolidated Financial Statements of Big Group Holdings Investment Joint Stock Company prepared on 31 March 2026, as set out from page 05 to page 37 including: Balance sheet as at 31 December 2025, Income Statement, Cash Flow Statement and Notes to the Consolidated Financial Statements for the fiscal year then ended.

Responsibilities of the Management Board

The Management Board are responsible for the preparation and fair presentation of the Company's Consolidated Financial Statements in accordance with Vietnamese accounting standards, Vietnamese Corporate accounting system and other prevailing legal regulations, and for such internal control as the Directors determines is necessary to enable the preparation of Consolidated Financial Statements that are free from material misstatement, whether due to fraud or errors.

Responsibilities of auditors

Our responsibility is to express an opinion on these Consolidated Financial Statements based on our audit. We have conducted our audit in accordance with Vietnamese Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Consolidated Basic Financial Statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Consolidated Financial Statements. The procedures selected depend on the auditors' judgments, including the assessment of the risks of material misstatements on the Consolidated Financial Statements, whether due to fraud or errors. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the Consolidated Financial Statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, as well as evaluating the overall presentation of the Consolidated Financial Statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Unqualified audit opinion

In our opinion, in all material respect, the accompanying Consolidated Financial Statements give a true and fair view of the financial position of Big Group Holdings Investment Joint Stock Company as at 31 December 2025, and of its financial performance and its cash flows for the fiscal year then ended in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and other prevailing legal regulations on preparation and presentation of the Consolidated Financial Statements.

M.S.C.N: 0101691700 CÔNG TY TNHH KIỂM TOÁN CPA VIETNAM CHI NHÁNH MIỀN BẮC THÀNH PHỐ HÀ NỘI - VIỆT NAM

Nguyen Thi Hong Lien
Director
Certificate for Audit application registration: 0445-2023-137-1

Nguyen Thi Truc Giang
Auditor
Certificate for Audit application registration: 2272-2023-137-1

On behalf and representative for
CPA VIETNAM AUDITING COMPANY LIMITED - NORTHERN BRANCH
Hanoi, 31 March 2026

CONSOLIDATED BALANCE SHEET

As at 31 December 2025

ASSETS	CODE	NOTES	31 December 2025 VND	01 January 2025 VND
A - CURRENT ASSETS (100=110+120+130+140+150)	**100**		**263,022,041,476**	**230,437,536,353**
I. Cash and cash equivalents	**110**	5.1	**101,230,565,045**	**33,196,042,677**
1. Cash	111		101,230,565,045	33,196,042,677
2. Cash equivalents	112		-	-
II. Current financial investments	**120**		-	-
III. Current receivables	**130**		**148,681,787,703**	**159,490,389,495**
1. Current trade receivables	131	5.2	51,409,446,259	133,149,298,821
2. Current advances to suppliers	132	5.3	97,200,419,986	15,836,998,811
3. Current internal receivables	133		-	-
4. Current receivables from loans	135		-	-
5. Other current receivables	136	5.4	71,921,458	10,504,091,863
6. Provision for current doubtful debts	137		-	-
IV. Inventory	**140**		**12,898,421,516**	**37,587,349,260**
1. Inventory	141	5.7	12,898,421,516	37,587,349,260
V. Other current assets	**150**		**211,267,212**	**163,754,921**
1. Current prepaid expenses	151	5.5	204,734,281	160,754,921
2. Deductible value added tax	152		3,532,931	-
3. Taxes and amounts receivable from the State	153	5.13	3,000,000	3,000,000
B - NON - CURRENT ASSETS (200 = 210+220+230+240+250+260)	**200**		**141,186,127,719**	**128,591,985,255**
I. Non - current receivables	**210**		**2,180,000,000**	**640,000,000**
1. Other Non - current receivables	216	5.4	2,180,000,000	640,000,000
II. Fixed assets	**220**		**117,184,431,819**	**75,471,789,555**
1. Tangible fixed assets	221	5.9	47,146,781,819	30,224,789,555
- Historical cost	*222*		*51,606,917,863*	*32,383,703,091*
- Accumulated depreciation	*223*		*(4,460,136,044)*	*(2,158,913,536)*
2. Financial leases fixed assets	224		-	-
3. Intangible fixed assets	227	5.10	70,037,650,000	45,247,000,000
- Historical cost	*228*		*70,143,191,800*	*45,352,541,800*
- Accumulated depreciation	*229*		*(105,541,800)*	*(105,541,800)*
III. Investment properties	**230**		**20,372,308,613**	**20,748,592,145**
- Historical cost	*231*	5.8	*21,407,088,327*	*21,407,088,327*
- Accumulated depreciation	*232*		*(1,034,779,714)*	*(658,496,182)*
IV. Non - current assets in progress	**240**		-	-
1. Cost of construction in progress	242		-	-
V. Non - current financial investments	**250**	5.6	-	**30,896,000,000**
1. Investment in other entities	253		-	30,896,000,000
VI. Other Non - current assets	**260**		**1,449,387,287**	**835,603,555**
1. Non - current prepayments	261	5.5	1,449,387,287	835,603,555
TOTAL ASSETS (270=100+200)	**270**		**404,208,169,195**	**359,029,521,608**

CONSOLIDATED BALANCE SHEET

As at 31 December 2025

(Continued)

RESOURCES	CODE	NOTES	31 December 2025 VND	01 January 2025 VND
C - LIABILITIES (300=310+330)	**300**		**189,597,286,086**	**195,982,112,785**
I. Current liabilities	**310**		**140,602,602,086**	**169,822,112,785**
1. Current trade payables	311	5.11	10,503,198,561	128,364,733,407
2. Current prepayments from customers	312	5.12	1,726,064,217	1,253,561,500
3. Taxes and amounts payable to the State	313	5.13	14,834,627,846	2,178,975,647
4. Payables to employees	314		579,694,000	293,638,087
5. Current accrued expenses	315	5.14	536,766,956	260,536,368
6. Current inter - company payables	316		-	-
7. Current unearned revenue	318	5.16	54,000,000	-
8. Other current payables	319	5.15	300,709,439	164,667,776
9. Current borrowing and finance lease liabilities	320	5.17	112,067,541,067	37,306,000,000
II. Non - current liabilities	**330**		**48,994,684,000**	**26,160,000,000**
1. Other non - current payables	337	5.15	378,000,000	210,000,000
2. Non - current loans and financial leases	338	5.17	48,616,684,000	25,950,000,000
D - OWNERS' EQUITY (400=410+430)	**400**		**214,610,883,109**	**163,047,408,823**
I. Owners' equity	**410**		**214,610,883,109**	**163,047,408,823**
1. Paid-in capital	411	5.18	159,895,300,000	150,846,890,000
- *Ordinary shares with voting rights*	*411a*		*159,895,300,000*	*150,846,890,000*
- *Preference shares*	*411b*		-	-
2. Investment and development fund	418		-	-
3. Undistributed post-tax profits	421		39,708,102,047	12,200,518,823
- *Undistributed post-tax profits accumulated by the end of the previous period*	*421a*		*3,152,108,823*	*2,396,045,124*
- *Undistributed post-tax profits of current period*	*421b*		*36,555,993,224*	*9,804,473,699*
4. Non-controlling interests	429		15,007,481,062	-
II. Other sources and funds	**430**		-	-
TOTAL LIABILITIES AND OWNERS' EQUITY (440=300+400)	**440**		**404,208,169,195**	**359,029,521,608**

Hanoi, 31 March 2026

Preparer	Chief Accountant	Chairman of BOD
Le Van Hung	Le Van Hung	Vo Phi Nhat Huy

CONSOLIDATED INCOME STATEMENT

For the fiscal year ended at 31 December 2025

ITEMS		CODE	NOTES	2025 VND	2024 VND
1.	Revenue from sale of goods and rendering of services	01	6.1	525,900,145,856	464,046,323,870
2.	Revenue deductions	02		-	-
3.	**Net revenue from sale of goods and rendering of services (10 = 01-02)**	**10**	6.1	**525,900,145,856**	**464,046,323,870**
4.	Costs of goods sold	11	6.2	461,325,929,424	442,724,960,839
5.	**Gross profit/(loss) from sale of goods and rendering of services (20 = 10-11)**	**20**		**64,574,216,432**	**21,321,363,031**
6.	Financial income	21	6.3	451,211,518	2,075,863,868
7.	Financial expense	22	6.4	10,431,919,610	6,287,273,708
	- *In which: Interest expense*	23		*10,431,919,610*	*6,341,897,791*
8.	Profit/(loss) in associates, joint venture companies	24		-	-
9.	Selling expense	25	6.5	2,687,719,695	1,884,091,783
10.	General and administrative expense	26	6.5	6,030,049,429	3,677,831,370
11.	**Net profit/(loss) from operating activities**	**30**		**45,875,739,216**	**11,548,030,038**
12.	Other income	31	6.7	69,938,551	365,133,625
13.	Other expense	32	6.7	184,276,491	454,061,307
14.	**Other profit**	**40**		**(114,337,940)**	**(88,927,682)**
15.	**Profit before tax**	**50**		**45,761,401,276**	**11,459,102,356**
16.	Current corporate income tax expense	51	6.6	9,197,926,990	1,654,628,657
17.	Deferred corporate income tax expense	52	6.6	-	-
18.	**Net profit /(loss) after tax**	**60**		**36,563,474,286**	**9,804,473,699**
19.	Net profit/(loss) after tax of parent company's shareholders	61		36,555,993,224	9,804,473,699
20.	Net profit/(loss) after tax of non - controlling's shareholders	62		7,481,062	-
21.	**Earnings per share**	70	6.9	2,356	1,442
22.	Diluted earnings per share	71	6.10	1,195	1,442

Hanoi, 31 March 2026

Preparer	Chief Accountant	Chairman of BOD
Le Van Hung	Le Van Hung	Vo Phi Nhat Huy

CONSOLIDATED CASH FLOW STATEMENT

Indirect method

For the fiscal year ended at 31 December 2025

ITEMS	CODE	NOTES	2025 VND	2024 VND
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit before tax	01		**45,761,401,276**	**11,459,102,356**
2. Adjustment for:				
- Depreciation	02		2,677,506,040	2,627,286,876
- Provisions	03		-	(54,624,083)
- (Profits) losses from investing activities	05		(7,956,621)	(2,104,949,399)
- Interest expenses	06		10,431,919,610	6,341,897,791
3. Operating profit/(loss) before changes in working capital	**08**		**58,862,870,305**	**18,268,713,541**
- Increase/(decrease) in receivables	09		5,765,068,861	(116,000,297,829)
- Increase/(decrease) in inventories	10		24,688,927,744	(21,150,423,667)
- Increase/(decrease) in payables	11		(111,692,732,012)	97,264,353,135
- Increase/(decrease) in prepaid expenses	12		(657,763,092)	(612,095,436)
- Increase/(decrease) in trading securities	13		-	4,942,402,500
- Interest paid	14		(10,207,272,702)	(6,365,967,354)
- Corporate income tax paid	15		(1,542,893,652)	(1,352,599,326)
- Other cash inflows from operating activities	16		-	-
- Other cash outflows from operating activities	17		-	-
Net cash flow from operating activities	**20**		**(34,783,794,548)**	**(25,005,914,436)**
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Purchase and construction of fixed assets and other long - term assets	21		(44,013,864,772)	(45,000,000,000)
2. Proceeds from sale, disposals of fixed assets and other long - term assets	22		-	640,000,000
3. Capital contribution to other entities	25		-	(38,896,000,000)
4. Proceeds from disposal of investments in other entities	26		34,396,000,000	23,778,000,000
5. Interest and dividends received	27		7,956,621	4,601,355
Net cash inflows (outflows) from investing activities	**30**		**(9,609,908,151)**	**(59,473,398,645)**
III. CASH FLOW FROM FINANCIAL ACTIVES				
1. Capital contribution and issuance of shares	31		15,000,000,000	93,350,000,000
2. Borrowing received	33		274,178,058,431	188,535,837,900
3. Borrowing repayment	34		(176,749,833,364)	(176,459,672,668)
Net cash inflows (outflows) from financial activities	**40**		**112,428,225,067**	**105,426,165,232**
NET CASH INFLOWS (OUTFLOWS)	**50**		**68,034,522,368**	**20,946,852,151**
Cash and cash equivalents at the beginning of the year	**60**		**33,196,042,677**	**12,249,190,526**
Effects from changes of foreign exchange rate	61		-	-
Cash and cash equivalents at the end of the year	**70**		**101,230,565,045**	**33,196,042,677**

Hanoi, 31 March 2026

Preparer	Chief Accountant	Chairman of BOD
Le Van Hung	Le Van Hung	Vo Phi Nhat Huy

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the fiscal year ended 31 December 2025

1. CORPORATE INFORMATION

1.1 Formal equity

Big Group Holdings Investment Joint Stock Company (name changed from Big Invest Group Joint Stock Company) formerly NamSon Industrial Equipment Joint Stock Company has been established according to the firstly Business Registration Certificate No. 0108045831 issued by Hanoi Department of Planning and Investment dated 07 November 2017, as subsequently amended, with the 12th amendment dated 12 August 2025 in business function, the Company name, the chartered capital, the Company address and the legal representative of the Company were also approved by Hanoi Department of Planning and Investment

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The Company's shares have been transacted on Unlisted Public Company Market (UPCOM) with stock symbol of BIG.

The Company's head office is located at 62/6 Khuc Thua Du, Cau Giay ward, Hanoi.

The number of Company's employees as at 31 December 2025 was 53 people, of which manager was 06. (The number of Company's employees as at 31 December 2024 was 21 people).

1.2 Principal business and activities

The Company's activities are: Wholesale of other machines, equipment and spare parts; Installing industrial machines and equipment; Passenger road transport in urban and suburban areas (excluding bus transport); Cargo road transport; Warehouses and commodity storage; Installing electricity [power] systems; Maintenance, repair of automobiles and other motor vehicles; Wholesale of agricultural machines, equipment and spare parts; Wholesale of construction materials, installing equipment; Short-time accommodation; Wholesale of metals and ore ,Details: Except wholesale of precious metals and gemstones; Wholesale of beverages; Restaurants and mobile food services; Repairing prefabricated metal products; Repairing machines and equipment; Repairing other equipment; Consultancy, brokerage, real-estate auction, land use right auction, Details: Excluding real estate valuation and auction; Provision and management of labor resources, Details: Except for sending workers abroad; Advertising, Details: Except for tobacco advertising; Agency, intermediary, auction, Details: Except for auctions and excluding the exercise of export rights, import rights, and distribution rights for goods on the List of goods that foreign investors and foreign-invested economic organizations are not allowed to exercise export rights or distribution rights; Preparing construction sites, Details: Except for blasting activities; Computer programming, Details: Supply of microchips; Producing balls, gear-boxes, cog-wheels, control and movement transmission components; Computer consultancy services and network administration; IT services and other services related to computers, Details: Consulting services related to hardware installation; Software services; Data processing services; Database services; Maintenance and repair services of machinery and office equipment including computers; Other computer services; Completing construction works; Data processing, hosting and related activities, Details: Data processing services; Building other civil engineering works, Details: Building of industrial works; Soft-ware publishing, Details: Soft-ware production; Architectural practice and related technical consultancy, Details: Design of civil and industrial structures; Survey and design of traffic works; Design of technical infrastructure works. Construction supervision of civil and industrial works, roads, and irrigation works. Design and estimate review. Investment project consulting, project management, preparation and evaluation of bidding documents for construction works; Building non-residential houses; Trade promotion; Other uncategorized education, Details: Business training, education; Building of water supply and drainage works; Leasing machines, equipment and other tangible equipment, Details: (except for aircraft, hot air balloons); Doing business in real-estate, land use rights of owner, users or leased land, Details: Except for investment in building infrastructure for cemeteries and graveyards to transfer land use rights attached to infrastructure;

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

For the fiscal year ended 31 December 2025

2. CORPORATE INFORMATION (Continued)

Installing water supply and drainage, radiator and air-conditioning systems, (except installation of refrigeration equipment (freezers, cold storage, ice machines, air conditioners, water coolers) using R22 refrigerant in the field of seafood processing); Installing other construction systems; Other specialized construction; Wholesale of agricultural and forestry raw materials (excluding wood, bamboo and other species of bamboo) and livestock (not operating at headquarters); Wholesale of rice, wheat, other cereals, flour (not operating at headquarters); Wholesale of food products (Wholesale of coffee); General wholesale, Details: Import and export of goods traded by the company; General wholesale; Uncategorized finance-assistant services, Details: Investment consulting activities; Management consultancy (except financial, accounting, legal consulting); Retail of food, foodstuff, beverages, cigarettes and rustic tobacco accounting for a large proportion in department stores; Retail business in supermarkets and trade centers; Retail of food in specialized stores; Retail of foodstuff in specialized stores; Retail of beverages in specialized stores; Retail of cigarettes, rustic tobacco in specialized stores; Coffee production; Leasing intangible non-financial assets; Travel agencies; Tour operation; Reservation services and support services related to promotion and organization of tours; General office administrative services; Building residential houses; Building electrical works; Building processing and manufacturing works; Destroying and dismantling; Retail of computers, peripheral devices, software and telecommunication equipment in specialized stores; Retail of audiovisual equipment in specialized stores; Retail of gold, silver, copper, iron and tin, and of paint, glass and other construction installing appliances in specialized stores; Retail of household electrical appliances, beds, wardrobes, tables, chairs and similar interior furniture, light and electric light sets, other uncategorized household appliances in specialized stores; Other accommodation; Producing electricity; Orchards (growing fruit trees); Reproducing and raising agricultural annual seedlings; Reproducing and raising agricultural perennial seedlings; Growing plants producing spices and pharmaceutical materials; Breeding water buffalo and cows; Breeding poultry; Combined cultivation of trees and plants with breeding animals; Growing vegetables, fruit, flowers and ornamental flowers; Mechanical engineering processing; treating and overlaying metal; Building railways; Building road; Specialized design; Producing mining and constructional machines; Beverage services (except bar and club activities with dancing); Processing and preserving fruit and vegetables; Producing other products from wood, producing products from straw, thatch and plaited materials; Producing plywood, veneer and other thin planks; Producing woodwork used for construction; Producing wooden crates for packaging; Producing pulp, paper and board; Producing wrinkle paper, wrinkle board, packages from paper and board...

The Company's main activities during the year include trading in construction materials, agricultural products, brokerage consulting, real estate leasing, and short-term accommodation services.

1.3 Normal business cycle:

The Company's normal production and business cycle is carried out for a time period of 12 months.

1.4 The Company's structure

As at 31 December 2025, the Company has subsidiaries and associates as below:

Subsidiaries	Location	Main activities	Proportion of voting power held	Proportion of ownership interest	Proportion of benefit cost
Big Bro Brokerage Joint Stock Company	62/6 Khuc Thua Du Street, Cau Giay Ward, Hanoi	Brokerage services	90%	90%	90%
Big CT Trading and Services Joint Stock Company	No. 35-37, Street No. 4, Trung Son Residential Area, Hamlet 4, Binh Chanh Commune, HCM City	Construction materials business	90%	90%	90%
Big Hotel Technology Joint Stock Company	No. 35-37, Street No. 4, Trung Son Residential Area, Hamlet 4, Binh Chanh Commune, HCM City	Real estate and accommodation services	60%	60%	60%
Big EXPO Import Export Joint Stock Company	503-505 Hoang Lien Street, Lao Cai Ward, Lao Cai Province	Agricultural products business	90%	90%	90%

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

For the fiscal year ended 31 December 2025

1.4 The Company's structure (Continued)

As at 31 December 2025, the Company has and associates as below:

Name	Address
Branch in Ho Chi Minh city	No. 94 Nguyen Thi Thap, Tan Hung Ward, Ho Chi Minh City
Branch in Da Nang city (*)	No. 26 Phan Huy Thuc, Son Tra Ward, Da Nang City
Branch in Lao Cai	No. 503 - 505 Hoang Lien, Lao Cai Ward, Lao Cai
Representative office in Hanoi (*)	No. 68, Tran Thai Tong Street, Cau Giay Ward, Hanoi
Representative office in Da Nang	No. 24 Chinh Huu, An Hai Ward, Da Nang City
Trung Son Business location	No. 35-37, Street No. 4, Trung Son Residential Area, Hamlet 4, Binh Chanh Commune, HCM City
Vung Tau Business location	No. 147-169 Hoang Hoa Tham, Vung Tau Ward, Ho Chi Minh City
Can Tho Business location	No. 31-33 Tran Quang Khai, Cai Khe Ward, Can Tho City

(*): Da Nang branch and Representative office in Hanoi is in the process of closing tax code but has not completed it.

1.5 Declaration on comparative information in the Consolidated Financial Statements

The Company consistently applies accounting policies according to the Corporate Accounting System issued together with Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 amending and supplementing some articles of Circular No. 200/2014/TT - BTC dated 22 December 2014 issued by the Ministry of Finance, therefore, information and data are presented in the Consolidated Financial Statements is comparable.
The fiscal year ended 31 December 2025 is the Company's first consolidated accounting period, The figures in the Financial Statements for the fiscal year ended 31 December 2024 are from the parent company's Separate Financial Statements and are presentational only and are not comparable.

1. ACCOUNTING CURRENCY AND ACCOUNTING PERIOD

2.1 Accounting period

The Company's fiscal year follows the calendar year, starts on 01 January and ends on 31 December of each year.

2.2 Accounting currency

The Company maintains its accounting records in Vietnam dong (VND).

2. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM APPLIED

2.1 Accounting system applied

The Consolidated Financial Statements of the Company, which are prepared in accordance with Vietnamese Corporate Accounting System approved by the Ministry of Finance in Circular No. 200/2014/TT - BTC dated at 22 December 2014 and Circular 53/2016/TT - BTC dated 21 March 2016 amending and supplementing some articles of Circular No. 200/2014/TT - BTC.

2.2 Declaration of compliance with Accounting Standards and Accounting System

The Company's Executive Board ensures full compliance with Vietnamese Accounting Standards and the current Vietnamese Corporate Accounting System that has been promulgated and is in effect in connection with the preparation and presentation of these Consolidated Financial Statement.

4. ACCOUNTING POLICIES APPLIED

The significant accounting policies, which have been adopted by the Company in the preparation of these Consolidated Financial Statements, are as follows:

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

For the fiscal year ended 31 December 2025

4. ACCOUNTING POLICIES APPLIED (Continued)

Basic for preparing Consolidated financial statement

The accompanying Consolidated Financial Statements are prepared in accordance with Circular 202/2014/TT-BTC dated 22 December 2014, of the Ministry of Finance on guiding the method of preparing and presenting consolidated financial statements, specifically:

Consolidated Financial Statements are not intended to present the financial position, operation results and cash flows in accordance with accounting principle and practices generally accepted in countries and jurisdictions other than Vietnam.

Subsidiaries are fully consolidated from the date of acquisition, which is the date the Company obtains control, and continue to be consolidated until the date the Company actually ceases control of the subsidiary.

The financial statements of the parent company and its subsidiaries used for consolidation are prepared for the same fiscal year and apply consistent accounting policies. Where necessary, adjustments are made to the financial statements of subsidiaries to ensure consistency with the accounting policies applied at the parent company. Intercompany transactions, liabilities, and unrealized gains and losses arising from intercompany transactions are completely eliminated when consolidating financial statements.

Non-controlling interests

Non-controlling interests include the value of non-controlling shareholder interests at the initial business combination date and the non-controlling shareholder's share in the change in total equity since the business combination date. Losses corresponding to the non-controlling's share exceeding their share of the subsidiary's total equity are deducted from the Company's interest, unless the non-controlling shareholder has a binding obligation and the ability to offset such loss.

Business consolidation

The assets, liabilities and contingent liabilities of the subsidiary are determined at fair value at the date of acquisition of the Subsidiary. Any excess between the purchase price and the total fair value of the acquired asset is recognized as goodwill. Any deficiency between the purchase price and the total fair value of the acquired asset is recognized in the consolidated operating results of the accounting period in which the acquisition of the subsidiary occurs.

Accounting estimates

To comply with Accounting Standards, Accounting System and regulations in Vietnam, the Executive Board have been required to have the estimates and assumptions influence on liability, assets, contingent liability and assets as at the date of the Consolidated Financial Statements as well as revenue and expenditure in the fiscal year. Although the accounting estimates are made with the knowledge of the Executive Board, actual business results could differ from those estimates and assumptions.

Accounting principle of Cash and cash equivalents

Cash is consist of cash on hand and cash at banks.

Cash equivalent comprise current investments with maturity of less than three months can be transferred easily to cash without any risks in transferring since the date of purchase.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

For the fiscal year ended 31 December 2025

4. ACCOUNTING POLICIES APPLIED (Continued)

Accounting principle of Financial investments

Other investments

Other investments are presented at cost in the Consolidated Financial Statements.

Distributions of profits received by the Company from the accumulated profits of the companies after the date of investment are recognized in the Company's income statement for the fiscal year. Other distributions are considered as a recovery of investments and are deducted from the investment value.

Other investments are presented in the balance sheet at cost less any provision for impairment (if any).

Provision for loss of investments

Provision for devaluation of investments in other entities is made when there is solid evidence showing a decline in the value of these investments at the balance sheet date. An increase or decrease in the provision account balance is recognized as a financial expense in the Income Statement.

Accounting principle of receivables

Receivables are amounts that can be collected from customers or other entities. Receivables are presented in the Consolidated Financial Statements at the carrying amounts less the estimated provision for doubtful debts.

The provision for doubtful debts are assessed and considered for receivables that are overdue and difficult to collect, or receivables that the debtors is unable to payment due to liquidation, bankruptcy or similar difficulties.

Accounting principle of Inventories

Inventories are measured at the lower of cost and net realizable value. Cost of inventories includes direct materials, direct labor and overheads, if any, that have been incurred in bringing the inventories to their present location and condition or includes costs of purchase and other costs directly attributable to the acquisition of inventories.

The cost of inventories is determined using the weighted average method.

Net realizable value is determined as the estimated selling price less the estimated costs of completion and the costs to be incurred in marketing, selling and distribution. Inventories are accounted for using the perpetual inventory method and are valued at cost using the weighted average method.

An inventories provision is made when there is reliable evidence of a decline in the net realizable value compared to the original cost of the inventory.

Accounting principle and depreciation of Tangible fixed assets

Tangible fixed assets is measured at historical cost less accumulated depreciation. The historical cost of tangible fixed asset comprises of its purchase price and any directly attributable costs to bring the tangible fixed asset into working condition for its intended use.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives as follows:

	Years
Buildings and structures	06 - 25 years
Means of transport	06 - 12 years

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

For the fiscal year ended 31 December 2025

4. ACCOUNTING POLICIES APPLIED (Continued)

Accounting principle and depreciation of Intangible fixed assets

The Company's intangible fixed assets are land use rights and computer software, which are stated at cost less accumulated depreciation.

The purchase price of new computer software that is not an integral part of the related hardware is capitalized and accounted for as intangible fixed assets. Computer software is amortized using the straight-line method within 03 years.

The intangible fixed asset is the long-term land use right at No. 503 - 505 Hoang Lien, Lao Cai Ward, Lao Cai Province, and No. 31-33 Tran Quang Khai, Cai Khe Ward, Can Tho City which is recorded as an intangible fixed asset when the Company is granted a land use right certificate. The original cost of the land use right includes all costs directly related to bringing the land into a state ready for use. The Company does not amortize intangible fixed assets because the land use right has no term.

Accounting principle and depreciation of Investment properties

Investment properties, including land use rights and assets attached to land, are held by the Company for the purpose of gaining interest from leasing or waiting for an increase in value, waiting for an increase in value are stated at cost minus accumulated depreciation.

The historical cost of investment property includes all costs (cash and cash equivalents) that the Company spends or the fair value of other amounts offered in exchange for the acquisition of the investment property. to the time of purchase or completion of such Investment Property.

Accounting principle and depreciation of Investment properties

Expenses related to investment properties incurred after initial recognition must be recognized as production and business expenses in the year, unless this expense is likely to cause investment properties to make generate future economic benefits more than initially assessed, it will be recoginized as as an increase in the historical cost of the investment property.

Investment properties for lease are depreciated using the straight-line method over their estimated useful lives as follows:

	Years
Building and structures	25 years

Accounting principle of prepaid expenses

Prepaid expenses include expenses actually incurred but related to the result of business activities of many accounting periods. Prepaid expense include the following expenses:

Tools and supplies

Tools and instruments that have been put into used are amortized to expense on a straight - line basis over the amortization period from 12 to 36 months.

Office repaired cost and fire protection system

Office repaired costs are allocated to expenses using the straight-line method over an allocation period of 24 to 49 months.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

For the fiscal year ended 31 December 2025

4. ACCOUNTING POLICIES APPLIED (Continued)

Accounting principle of prepaid expenses (Continued)

Others

Other prepaid costs include insurance allocated for 12 months, repair cost of fire protection system allocated for 36 months, software allocated for 24 months, internet fees, digital signatures... allocated for 06 months and 24 months.

Accounting principle of payables

Payables shall be recorded specifically to original term and remaining term as at reporting date, original currencies and each object.

Payables including trade payables, debt payables, intra-company payables and other payables are liabilities which can be measured reliably at the amount and time, and recognised not less than the obligation to pay, classified as follows:

- Trade payables: includes trade payables arising from the purchase of goods, services and assets between the Company and the seller who is an independent unit of the Company.
- Other payables include payables of non-commercial nature, unrelated to the purchase, sale and provision of goods and services.

Accounting principle of borrowing

Includes borrowings excluding borrowings in the form of an issue of bonds or preferred shares with a provision that obliges the issuer to redeem it at a specified time in the future.

Borrowing shall be recorded specifically to object and classified current and non - current by repayment period.

Expenses that are directly attributable to the borrowing are recognized as finance expense, except for cost incurred on a separate borrowing for investment, construction or production in progress, which are capitalized under Accounting Standard Borrowing expense.

Accounting principle of accrual expenses

Accrued expenses include expenses have been recorded into the operating cost, but not actually paid at the end of the fiscal year to ensure the consistency between revenues and expenses. By the time actually spent, any difference (if any) between record value and conduct value will be added or reduced. Accrued expenses at the balance sheet date include interest expense payable electricity and water bills, other expense... payable in December 2025.

Accounting principle of owner's equity

Owner's equity is recognized under actual contribution of the shareholders.

Profit after corporate income tax is distributed to shareholders after fund allocation in accordance with the Company's Charter as well as the provision of Law and has been approved by the General Meeting of shareholders.

Accounting principle of Revenue and other revenue

The Company's revenue includes revenue from sales of goods, brokerage consulting, revenue from real estate leasing, and revenue from short-term accommodation rentals.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

For the fiscal year ended 31 December 2025

4. ACCOUNTING POLICIES APPLIED (Continued)

Accounting principle of Revenue and other revenue (Continued)

Revenue from sales of goods

Sales revenue is recognized when all five (5) following conditions are satisfied:

- The company has transferred the significant risks and rewards associated with the ownership of the product or goods to the buyer;
- The company no longer retains control over the goods as the owner or has the ability to control the goods;
- The revenue can be measured reliably;
- It is likely to obtain economic benefits from the sales transaction.
- Determine the costs incurred for the transaction and the cost to complete the sales transaction.

Revenue from services render

Revenue from a service transaction is recognized when the outcome of the transaction can be measured reliably. In case the service provision transaction involves many periods, revenue is recognized in the period according to the result of the work completed as at the balance sheet date of that period. The outcome of a service transaction is determined when all four (4) of the following conditions are satisfied:

- The revenue can be measured reliably;
- It is likely to obtain economic benefits from the transaction of providing such services;
- The portion of work completed at the balance sheet date can be determined; and
- Determine the costs incurred for the transaction and the cost to complete the transaction providing that service.

Revenue from interest on deposits and other income

Other revenue includes interest income from deposits and discounts on payments. Interest income is recognized on an accrual basis (taking into account the effective yield of the asset), unless the recoverability of interest is uncertain. Discounts on payments are recognized when actually incurred.

Accounting principle of cost of goods sold

Cost of goods sold reflect the cost of goods sold, services provide and leasing real estate during period. Cost of goods sold is recorded on the principle of matching with revenue.

Principle and method of recording finance expense

Finance expense reflects financial operating cost incurred during the year including expenses of borrowing.

Principle and method of recording corporate income tax expense

Corporate income tax expense (or corporate tax income): The sum of current tax expense and deferred tax expense (or current tax income and deferred taxable income) when determined the profit or loss for a period.

Current corporate income tax (CIT): is the payable corporate income tax amount calculated on the taxable income for the year and the current corporate income tax rate. Current income tax is calculated based on taxable income and the applicable tax rate for the tax period. The difference between the taxable income and the accounting profit is due to the adjustment of the differences between the accounting profit and the taxable income according to the current tax regulation.

The Company is obliged to pay corporate income tax at the tax rate from 20% on taxable income.

The determination of the Company's income tax is based on current tax regulations. However, these regulations change from time to time and the final determination of corporate income tax depends on the examination results of the competent tax authorities.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

For the fiscal year ended 31 December 2025

4. ACCOUNTING POLICIES APPLIED (Continued)

Related parties

Parties are considered to be related if one party has the ability to control or exercise significant influence over the other party in making financial and operating decisions. Parties are also considered related if they are subject to common control or common significant influence.

In considering related party relationships, the nature of the relationship is emphasized more than the legal form.

Basic earnings per share

Basic earnings per share for ordinary shares is calculated by dividing the profit or loss attributable to ordinary shareholders by the weighted average number of ordinary shares outstanding during the period. Diluted earnings per share is determined by adjusting the profit or loss attributable to common stockholders and the weighted average number of common shares outstanding for the effects of all potentially dilutive common shares, which comprise convertible notes and stock options.

Segment reporting

A segment is a distinguishable component of the Company that is engaged either in providing related products or services (business segment), or in providing products or services within a particular economic environment (geographical segment), which is subject to risks and returns that are different from those of other business segments. The Executive board considers that the Company operates in business segments are trade and service businesses and in a geographical segment which is mainly Vietnam, so the segment report will be prepared according to business segments.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

the fiscal year ended at 31 December 2025

5. ADDITIONAL INFORMATION FOR ITEMS IN THE CONSOLIDATED BALANCE SHEET

5.1. Cash and cash equivalents

	31 December 2025	01 January 2025
	VND	VND
Cash in hand	131,483,884	73,779,558
Cash at banks	101,099,081,161	33,122,263,119
Cash equivalent	-	-
Total	**101,230,565,045**	**33,196,042,677**

5.2 Current trade receivables

	31 December 2025	01 January 2025
	VND	VND
OPMEC Company Limited	5,996,607,987	1,706,293,252
Celine Vietnam Company Limited	-	19,002,385,850
Dac Loc Company Limited	-	10,322,633,230
Dai Phat Vina Joint Stock Company	-	9,954,426,755
HTH Logistics DV TM Company Limited	-	51,237,421,000
Pham Le International Trading Investment JSC	-	22,643,908,666
Industrial Mechanics and Automation Co., Ltd	2,235,077,765	2,943,715,226
Minh Dang Import-Export Trading Investment Group JSC	3,192,532,188	-
An Phong CT Production and Trading Co., Ltd	4,742,211,600	-
Binh An Hung Yen Maritime Development Investment JSC	9,869,245,150	-
GP Resource Company Limited	9,657,443,409	-
Danh Pham Import-Export Trading JSC	4,709,873,490	-
Others	11,006,454,670	15,338,514,842
Total	**51,409,446,259**	**133,149,298,821**

5.3 Current advance to suppliers

	31 December 2025	01 January 2025
	VND	VND
Fitran Invest Joint Stock Company	-	1,784,420,150
TMDV TNB Joint Stock Company	21,671,933,332	11,663,343,699
Thuan Thien Construction Materials Trading Co., Ltd	13,619,274,400	-
Nam Phuong Xanh Co., Ltd.	21,917,000,000	-
Thien Long Trading and Service Investment Co., Ltd.	21,725,963,190	-
An Loc Phat Agricultural Products Import-Export Co., Ltd.	18,210,999,464	-
Others	55,249,600	2,389,234,962
Total	**97,200,419,986**	**15,836,998,811**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

the fiscal year ended at 31 December 2025

5. ADDITIONAL INFORMATION FOR ITEMS IN THE CONSOLIDATED BALANCE SHEET (Continued)

5.4 Other receivables

	31 December 2025 VND	01 January 2025 VND
Current	**71,921,458**	**10,504,091,863**
Advance	67,829,595	-
Current deposit	-	7,000,000,000
- Mrs. Ton Thi Thao	-	*7,000,000,000*
Other current receivables	4,091,863	3,504,091,863
- Mr. Pham Van Dung	-	*3,500,000,000*
- Others	*4,091,863*	*4,091,863*
Non-current	**2,180,000,000**	**640,000,000**
Deposit	2,180,000,000	640,000,000
Total	**2,251,921,458**	**11,144,091,863**
In which:		
Other receivables with related parties	**67,829,595**	-
Details in Note 7.1		

5.5 Prepaid expenses

	31 December 2025 VND	01 January 2025 VND
Current		
Tools and supplies	124,905,476	100,938,192
Insurance expense	37,387,004	43,689,502
Others	42,441,801	16,127,227
Total	**204,734,281**	**160,754,921**
Non-current		
Tools and supplies	368,916,665	125,710,382
Office and hotel repair	892,696,685	351,084,808
Fire protection system	187,519,162	337,534,500
Others	254,775	21,273,865
Total	**1,449,387,287**	**835,603,555**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

For the fiscal year ended at 31 December 2025

5. ADDITIONAL INFORMATION FOR ITEMS IN THE CONSOLIDATED BALANCE SHEET (Continued)

5.6 Financial investments

a. Investments in equity of other entities

	Ratio		31 December 2025 (VND)			01 January 2025 (VND)		
	Equity held	Voting rights	Original cost	Fair value (i)	Provision	Original cost	Fair value (i)	Provision
Investment in other entities			-		-	**30,896,000,000**		-
BND Technology Joint Stock Company (ii)	17.85%	17.85%	-		-	9,996,000,000		-
BGD Agriculture Products Import Export JSC (iii)	19.00%	19.00%	-		-	11,400,000,000		-
Dai Than Long Agriculture JSC (iii)	19.00%	19.00%	-		-	9,500,000,000		-
Total			-		-	**30,896,000,000**		-

(i): The Company has not determined the fair value of these investments as they are unlisted, and the Vietnamese Accounting Standards and the Vietnamese Corporate Accounting System currently do not provide guidance on fair value measurement using valuation techniques. The fair value of these financial instruments may differ from their book value.

(ii): During the year, the Company divested capital from these entities according to Resolution of the Board of Directors No. 0703/2025/BIG.,JSC-NQ dated 07 March 2025.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)
the fiscal year ended at 31 December 2025

5. ADDITIONAL INFORMATION FOR ITEMS IN THE CONSOLIDATED BALANCE SHEET (Continued)

5.7. Inventories

		31 December 2025 (VND)		01 January 2025 (VND)	
		Cost	*Provision*	*Cost*	*Provision*
Raw materials		-	-	-	-
Merchandise	(i)	12,898,421,516	-	37,587,349,260	-
Total		**12,898,421,516**	**-**	**37,587,349,260**	**-**

(i) (i) Details of inventories currently stored at other companies warehouses are as follows:

Company	Type of goods	31 December 2025	01 January 2025
Dak Lak An Loc Phat XNK Investment Joint Stock Company	Coffee bean	-	24,586,402,941

5.8 Increased/ Decreased investment real estate

Currency: VND

	Beginning balance	Increase during the year	Decrease during the year	Closing balance
INVESTMENT REAL ESTATE FOR LEASE				
HISTORICAL COST	**21,407,088,327**	**-**	**-**	**21,407,088,327**
Building and land use right	21,407,088,327	-	-	21,407,088,327
ACCUMULATED DEPRECIATION	**658,496,182**	**376,283,532**	**-**	**1,034,779,714**
Building and land use right	658,496,182	376,283,532	-	1,034,779,714
NET BOOK VALUE	**20,748,592,145**	**-**	**376,283,532**	**20,372,308,613**
Building and land use right	20,748,592,145		376,283,532	20,372,308,613

Real estate that the Company are leasing includes:

Land use rights and assets on land of 9 plots of land in Suoi Cao A hamlet, Gia Loc ward, Tay Ninh province.

The remaining value of investment properties used as collateral for loans as at 31 December 2025 amounted to VND 20,372,308,613 (1 January 2025: VND 20,748,592,145).

Revenue and cost of goods sold related to Investment real estate for lease during the year are presented in Notes 6.1 and 6.2 with the amounts of VND 356,945,457 VND và 376,283,532 VND.

According to Vietnamese Accounting Standard No. 05 - Investment Properties, the fair value of Investment Property as at 31 December 2025 should be presented. However, for the land use rights and assets on land of 9 plots of land in Suoi Cao A hamlet, the Company did not determined this fair value because have no sufficient information enough to determine the fair value of these assets at the balance sheet date.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)
For the fiscal year ended at 31 December 2025

5. ADDITIONAL INFORMATION FOR ITEMS IN THE CONSOLIDATED BALANCE SHEET (Continued)

5.9. Increased/ Decreased Tangible fixed assets

Currency: VND

	Building and structure	*Machinery and equipment*	*Total*
HISTORICAL COST			
As at 01 January 2025	32,383,703,091	-	32,383,703,091
Purchased in year	16,171,487,500	3,051,727,272	19,223,214,772
Disposal		-	-
Other decrease		-	-
As at 31 December 2025	**48,555,190,591**	**3,051,727,272**	**51,606,917,863**
ACCUMULATED DEPRECIATION			
As at 01 January 2025	2,158,913,536	-	2,158,913,536
Depreciation in year	2,170,690,688	130,531,820	2,301,222,508
As at 31 December 2025	**4,329,604,224**	**130,531,820**	**4,460,136,044**
NET BOOK VALUE			
As at 01 January 2025	30,224,789,555	-	30,224,789,555
As at 31 December 2025	**44,225,586,367**	**2,921,195,452**	**47,146,781,819**

In which:

The remaining value of tangible fixed assets used as collateral for loans as of 31 December 2025 is VND 47,146,781,819 VND (01 January 2025 is VND 30,224,789,555).

5.10 Increased/ Decreased Intangible fixed assets

Currency: VND

	Land use rights	Computer software	*Total*
HISTORICAL COST			
As at 01 January 2025	45,247,000,000	105,541,800	45,352,541,800
Purchased in year	24,790,650,000	-	24,790,650,000
Construction investment completed	-	-	-
Transfer to investment properties	-	-	-
As at 31 December 2025	**70,037,650,000**	**105,541,800**	**70,143,191,800**
ACCUMULATED DEPRECIATION			
As at 01 January 2025	-	**105,541,800**	**105,541,800**
Depreciation in year	-	-	-
Disposal	-	-	-
As at 31 December 2025	-	**105,541,800**	**105,541,800**
NET BOOK VALUE			
As at 01 January 2025	45,247,000,000	-	45,247,000,000
As at 31 December 2025	**70,037,650,000**	-	**70,037,650,000**

- The remaining value of intangible fixed assets used as collateral for loans as of 31 December 2025 is VND 70,037,650,000 (01 January 2025: 45,247,000,000).

- The historical cost of fixed assets includes assets that have been fully depreciated but are still in use as of 31 December 2025 of VND 105,541,800 (01 January 2025: VND 105,541,800).

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)
For the fiscal year ended at 31 December 2025

5. ADDITIONAL INFORMATION FOR ITEMS IN THE CONSOLIDATED BALANCE SHEET (Continued)

5.11 Trade payables

	31 December 2025 (VND)		01 January 2025 (VND)	
	Amount	*Amount able to be paid off*	*Amount*	*Amount able to be paid off*
Current	**10,503,198,561**	**10,503,198,561**	**128,364,733,407**	**128,364,733,407**
IDcast Vietnam Pressure Casting Joint Stock Company	798,739,686	798,739,686	3,674,735,474	3,674,735,474
Vietnam Clean Agricultural Products Investment Co., Ltd	-	-	39,640,916,400	39,640,916,400
Dak Lak An Loc Phat XNK Investment JSC	-	-	15,467,396,005	15,467,396,005
Cuong Tin Loc Company Limited	-	-	24,041,981,356	24,041,981,356
SGG Architecture Construction Corporation	1,346,698,245	1,346,698,245	21,677,871,194	21,677,871,194
M.A.P Global JSC	441,480,871	441,480,871	4,673,410,673	4,673,410,673
P.N.G Joint Stock Company	-	-	910,239,713	910,239,713
Tran Phat Steel Co., Ltd	-	-	11,100,220,516	11,100,220,516
An Thai Automobile JSC	1,560,880,000	1,560,880,000	-	-
Nhat Thien Construction Trading and Service Joint Stock Company	3,913,970,547	3,913,970,547	-	-
Others	2,441,429,212	2,441,429,212	7,177,962,076	7,177,962,076
Non - current	-	-	-	-
Total	**10,503,198,561**	**10,503,198,561**	**128,364,733,407**	**128,364,733,407**

5.12. Current customer advances

	31 December 2025		01 January 2025	
	Amount	*Amount able to be paid off*	*Amount*	*Amount able to be paid off*
Hai Phuc Thinh Steel Manufacturing and Trading Company Limited	719,064,217	719,064,217	-	-
Dai Viet Luxury Trading and Service Company Limited	900,000,000	900,000,000	-	-
PCL Seafood Import-Export Trading and Service Company Limited	-	-	1,253,561,500	1,253,561,500
Others	107,000,000	107,000,000	-	-
Total	**1,726,064,217**	**1,726,064,217**	**1,253,561,500**	**1,253,561,500**

5.13. Taxes and payables to the State

Currency: VND

	01 January 2025	Payable in the year	Paid in the year	31 December 2025
Payables	**2,178,975,647**	**15,929,901,993**	**3,274,249,794**	**14,834,627,846**
Value added tax	566,778,214	5,478,991,424	784,028,301	5,261,741,337
Corporate income tax	1,542,893,653	9,197,926,990	1,542,893,652	9,197,926,991
Personal income tax	69,303,780	215,983,579	114,327,841	170,959,518
Environmental protection tax & others	-	8,000,000	8,000,000	-
Fee, charges and others	-	1,029,000,000	825,000,000	204,000,000
Receivables	**3,000,000**	-	-	**3,000,000**
Business-license tax overpaid	3,000,000	-	-	3,000,000

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)
For the fiscal year ended at 31 December 2025

5. ADDITIONAL INFORMATION FOR ITEMS IN THE CONSOLIDATED BALANCE SHEET (Continued)

5.14. Accrued expenses

	31 December 2025	01 January 2025
	VND	VND
Bank loan interest	373,702,934	149,056,026
Electricity and water costs	154,863,990	106,546,592
Others	8,200,032	4,933,750
Total	**536,766,956**	**260,536,368**

5.15. Other payables

	31 December 2025 (VND)	01 January 2025 (VND)
Current	**300,709,439**	**164,667,776**
- Union funds	-	-
- Social Insurance	44,494,278	1,513,578
- Health Insurance	6,097,500	256,750
- Unemployment Insurance	2,710,000	118,712
- Current deposit	243,600,000	15,000,000
- Other paybables	3,807,661	147,778,736
+ Others	*3,807,661*	147,778,736
Non - current	**378,000,000**	**210,000,000**
- Non - current deposit	378,000,000	210,000,000
Total	**678,709,439**	**374,667,776**

5.16 Current unearned revenue

	31 December 2025	01 January 2025
	VND	VND
Office rental revenue	54,000,000	-
Total	**54,000,000**	**-**

5. ADDITIONAL INFORMATION FOR ITEMS IN THE CONSOLIDATED BALANCE SHEET (Continued)

5.17. Loans and finance leases

a. Loans

	31 December 2025 (VND)		During the year		01 January 2025 (VND)	
	Amount	Amount able to be paid off	Increase	Decrease	Amount	Amount able to be paid off
Current loan	**108,244,429,067**	**108,244,429,067**	**246,978,058,431**	**174,159,629,364**	**35,426,000,000**	**35,426,000,000**
+ Loc Phat Vietnam Joint Stock Commercial Bank - ho Chi Minh City Branch (i)	18,803,658,564	18,803,658,564	37,607,987,846	18,804,329,282	-	-
+ Joint Stock Commercial Bank for Foreign Trade of Vietnam - Saigon Branch (ii)	35,000,000,000	35,000,000,000	70,000,000,000	35,000,000,000	-	-
+ Military Commercial Joint Stock Bank - Cu Chi Branch (iii)	16,532,287,704	16,532,287,704	39,921,287,704	23,389,000,000	-	-
+ Vietnam Prosperity JS Commercial Bank - Ho Chi Minh City Branch (iv)	14,915,000,000	14,915,000,000	17,915,000,000	18,426,000,000	15,426,000,000	15,426,000,000
+ Vietnam Bank for Agriculture and Rural Development - Lao Cai Branch (v)	19,993,482,799	19,993,482,799	59,999,999,014	60,006,516,215	20,000,000,000	20,000,000,000
+ Ho Chi Minh City Development Joint Stock Commercial Bank (HDBANK) - Hang Xanh Branch	-	-	16,533,783,867	16,533,783,867		
+ Vietnam JS Commercial Bank for Industry and Trade - Branch 7 - Ho Chi Minh City	-	-	1,000,000,000	1,000,000,000	-	-
+ SHINHAN Vietnam Limited Liability Bank - Phu My hung Branch (Credit Card)	-	-	1,000,000,000	1,000,000,000	-	-
+ Tin Viet Finance Company (vi)	1,000,000,000	1,000,000,000	1,000,000,000	-	-	-
+ Dien Luc Finance Company (vii)	2,000,000,000	2,000,000,000	2,000,000,000	-	-	-
Non-current loan due to date	**3,823,112,000**	**3,823,112,000**	**3,823,112,000**	**1,880,000,000**	**1,880,000,000**	**1,880,000,000**
+ Vietnam Prosperity Bank - Ho Chi Minh City Branch	1,793,112,000	1,793,112,000	1,793,112,000	-	-	-
+ SHINHAN Vietnam Bank Limited - Phu My hung Branch (ii)	150,000,000	150,000,000	150,000,000		-	
+ Vietnam Bank for Agriculture and Rural Development - Lao Cai Branch (iii)	1,880,000,000	1,880,000,000	1,880,000,000	1,880,000,000	1,880,000,000	1,880,000,000
Total	**112,067,541,067**	**112,067,541,067**	**250,801,170,431**	**176,039,629,364**	**37,306,000,000**	**37,306,000,000**

5. ADDITIONAL INFORMATION FOR ITEMS IN THE CONSOLIDATED BALANCE SHEET (Continued)

5.17 Loans and finance leases (Continued)

Non - current loan	**48,616,684,000**	**48,616,684,000**	**27,200,000,000**	**4,533,316,000**	**25,950,000,000**	**25,950,000,000**
+ Vietnam Prosperity Bank - Ho Chi Minh City Branch (i)	23,609,184,000	23,609,184,000	26,000,000,000	2,390,816,000	-	-
+ SHINHAN Vietnam Bank Limited - Phu My hung Branch (ii)	937,500,000	937,500,000	1,200,000,000	262,500,000	-	-
+ Vietnam Bank for Agriculture and Rural Development - Lao Cai Branch (iii)	24,070,000,000	24,070,000,000	-	1,880,000,000	25,950,000,000	25,950,000,000
Total	**160,684,225,067**	**160,684,225,067**	**278,001,170,431**	**180,572,945,364**	**63,256,000,000**	**63,256,000,000**

b. Current loan details

(i) *Loc Phat Vietnam Commercial Joint Stock Bank - Ho Chi Minh City Branch*

Credit limit contract No. HDTD503202500061 dated 21 May 2025, loan limit is 28,000,000,000 VND, loan term is 12 months from 21 May 2025. The company borrows to serve production and business activities. This loan bears interest for each disbursement. The loan is secured by land use rights and assets on land of 9 plots of land in Suoi Cao A hamlet, Gia Loc ward, Tay Ninh province (Notes 5.8) and assets of a third party.

(ii) *Joint Stock Commercial Bank for Foreign Trade of Vietnam - Saigon Branch*

Credit limit contract No. 0114/SGN.KHDN/LD25 dated 13 May 2025 and Amended and supplemented contract No. 0114/SGN.KHDN/LD25-01 dated 10 June 2025, credit limit is 35,000,000,000 VND, the credit limit will be valid for 36 months from 13 May 2025. The loan limits include: Loan Agreement No. 0115/SGN.KHDN/LD25 dated 13 May 2025, Amendment Agreement No. 0115/SGN.KHDN/LD25-01 dated 10 June 2025, Guarantee Agreement No. 0116/SGN.KHDN/LD25 dated 13 May 2025, Amendment Agreement No. 0116/SGN.KHDN/LD25-01 dated 10 June 2025, Letter of Credit Agreement No. 0117/SGN.KHDN/LD25 dated 13 May 2025, Amendment Agreement No. 0117/SGN.KHDN/LD25-01 dated 10 June 2025. The loan limit maintenance period is 12 months. The maximum loan term for each loan is 6 months. Loan interest rate is specifically stated on each Debt Receipt. The company borrows capital to supplement working capital for production and business activities. Collateral includes: 2,500,000 BIG shares of Big group Holdings Joint Stock Company deposited in account No. 094C024305.01 at Nhat Viet Securities Joint Stock Company and assets of third parties.

(iii) *Military Commercial Joint Stock Bank - Cu Chi Branch*

Credit limit contract No. 281932.25.900.37054416.TD dated 10 April 2025 and Appendix No. 281932.25.900.37054416.TD.PL01 dated 10 April 2025, Appendix No. 281932.25.900.37054416.TD.PL02 dated 16 April 2025, and Appendix No. 281932.25.900.37054416.TD.PL03 dated 11 September 2025. The loan limit is VND 30,000,000,000, credit term from 10 April 2025 to 17 February 2026. Loan interest rate is specified on each Debt Receipt. The company borrows capital to supplement working capital for production and business activities. The loan is secured by assets of a third party.

5. ADDITIONAL INFORMATION FOR ITEMS IN THE CONSOLIDATED BALANCE SHEET (Continued)

5.17 Loans and finance leases (Continued)

b. Current loan details (continued)

(iv) Vietnam Prosperity Bank - Ho Chi Minh City Branch

Loan under the Framework Agreement on Credit Granting No. CLC-38542/7961974/TTK dated 24 March 2025; Credit Contract No. CLC-14321-01 dated 13 March 2024, credit limit of VND 3,000,000,000; Credit Contract No. CLC-20120-01 dated 13 June 2024, credit limit of VND 35,000,000,000. Credit term: 12 months. Interest rate according to each debt receipt. Purpose: Supplementing capital for iron, steel and other metal trading activities. The loan is secured by assets of a third party.

(v) Bank for Agriculture and Rural Development - Lao Cai Branch

Credit contract No. 8800-LAV202401178/hđtd dated 31 July 2024, credit limit: VND 20,000,000,000, Term: 12 months from 31 July 2024. Interest rate of 5.5%/year with periodic adjustment every 2 months. Loan purpose is to supplement working capital. Collateral is Land Use Rights: Land plot 39, map No. 27, Hoang Lien Street, Lao Cai Ward, Lao Cai City, area 216.82m2, House on land with area 121.8m2, floor area 639m2 according to the certificate of land use rights, house ownership rights and assets attached to land No. DL 515047 issued by Lao Cai Provincial Land Registration Office on 11 August 2023 in the name of the Company. (Details in Notes No. 5.9 and 5.10).

(vi) Tin Viet Finance Company

Credit limit agreement No. 2200006694 dated 12 November 2025. Limit: VND 2,000,000,000. Limit maintenance period: 12 months from the date of disbursement. Loan interest rate is specifically stated on each Debt Receipt. Purpose of loan: supplementing working capital. The loan is unsecured.

(vii) Dien Luc Finance Company

Credit limit agreement No. MSLADWL355121 dated 4 December 2025. Limit: VND 1,000,000,000. Limit maintenance period: 12 months from the date of disbursement. Loan interest rate is specifically stated on each Debt Receipt. Purpose of loan: supplementing working capital. The loan is unsecured.

5. ADDITIONAL INFORMATION FOR ITEMS IN THE CONSOLIDATED BALANCE SHEET (Continued)

5.17 Loans and finance leases (Continued)

c. Non - current loan details

(i) Vietnam Prosperity Bank - Ho Chi Minh City Branch

Loan contract No. CLC-38542-01 dated 24 March 2025 (Long-term loan contract), Disbursement request and Debt acknowledgement contract dated 25 March 2025. Limit: VND 26,000,000,000. Term: 180 months from 25 March 2025. Loan purpose is to purchase real estate. Interest rate 11.5% from 25 March 2025 and adjusted every 12 months. Collateral is Land Use Rights Certificate No. AA 01294321, Certificate: VP2334 Can Tho Land Registration Office issued on May 14, 2025. Land plot No. 406, map sheet No. 59, address 31-33 Tran Quang Khai Street. Cai Khe Ward, Can Tho City, in the name of the Company. (Details in Notes No. 5.9 and 5.10).

(ii) SHINHAN Bank Vietnam Limited - Phu My Hung Branch

Credit contract No. SHBVN/SSG/2025-HDTD-070 dated 25 February 2025 (Long-term loan contract), Loan withdrawal application cum Debt acknowledgement agreement dated 3 March 2025. Limit: VND 1,200,000,000. Purpose of loan is to purchase assets as cars for business activities. Term: 96 months from 3 March 2025. Interest rate is 7.9% from 3 March 2025 and adjusted every 3 months. The collateral is a Vinfast VF9 Plus E6AC01 vehicle with license plate 51L-619.60 according to the vehicle registration certificate No. 50079280 of the Company. (Details in Notes No. 5.9 and 5.10).

(iii) *Vietnam Bank for Agriculture and Rural Development - Lao Cai Branch*

Loan under Credit Contract 8800-LAV-20241462 dated 13 September 2024, limit of VND 28,300,000,000, loan term of 180 months from 13 September 2024. Loan interest rate is 6.5%/year from 13 September 2024 to 13 September 2026, from 14 September 2026, loan interest is adjusted every 6 months. The collateral is the Land Use Rights and assets on the land at plot 34, map No. 27, Hoang Lien Street, Lao Cai Ward, Lao Cai City, area of 525.5m2 of the Company (Details in Notes No. 5.9 and 5.10).

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)
For the fiscal year ended at 31 December 2025

5. ADDITIONAL INFORMATION FOR ITEMS IN THE CONSOLIDATED BALANCE SHEET (Continued)

5.18. Owner's equity

a. Increase and decrease in owner's equity

	Contributed legal capital	Undistributed earnings	Non-controlling shareholder interests	Total
Beginning balance of previous year	**50,000,000,000**	**9,892,935,124**	**-**	**59,892,935,124**
Capital increase in the previous year	93,350,000,000	-	-	93,350,000,000
Profit from previous year	-	9,804,473,699	-	9,804,473,699
Dividend to shareholders	7,496,890,000	(7,496,890,000)	-	-
Ending balance of previous year/ Beginning balance of current period	**150,846,890,000**	**12,200,518,823**	**-**	**163,047,408,823**
Capital increase during the year at its subsidiaries	-	-	15,000,000,000	15,000,000,000
Profit from this year	-	36,555,993,224	7,481,062	36,563,474,286
Dividend to shareholders (*)	9,048,410,000	(9,048,410,000)	-	-
Ending balance	**159,895,300,000**	**39,708,102,047**	**15,007,481,062**	**214,610,883,109**

(*): The Company pays dividends according to Resolution of the Board of Directors No. 14/2024/NQ/BIG-HĐQT dated 27 April 2025 on issuing shares to pay dividends. The dividend payment ratio in shares is 50:3, implemented and completed on 8 July 2025 according to Official Dispatch 3226/UBCK-QLCB of the State Securities Commission.

b. Detail of owner's equity

	31 December 2025 VND	01 January 2025 VND
Mr. Vo Phi Nhat Huy	32,000,560,000	26,726,530,000
Mr. Tran Sinh Vuong	11,000,000,000	26,030,000,000
Ms. Pham Thi Quynh Tram	-	23,070,090,000
Mr. Nguyen Quoc Truong	-	12,500,000,000
Others	116,894,740,000	62,520,270,000
Total	**159,895,300,000**	**150,846,890,000**

c. Capital transactions with owners and distribution of dividends, profits:

	31 December 2025	01 January 2025
Contributed capital		
+ Beginning balance	150,846,890,000	50,000,000,000
+ Increase	9,048,410,000	100,846,890,000
+ Ending balance	159,895,300,000	150,846,890,000
Dividends, distributed profits	**9,048,410,000**	**7,496,890,000**

d. Shares

	31 December 2025 Shares	01 January 2025 Shares
Number of shares registered for issuance	**15,989,530**	**15,084,689**
Number of shares sold to the public	15,989,530	15,084,689
Common shares	15,989,530	15,084,689
Number of shares to be redeemed	-	-
Number of shares outstanding	15,989,530	15,084,689
Common shares	15,989,530	15,084,689
Par value of outstanding shares (VND/share):	10,000	10,000

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)
the fiscal year ended at 31 December 2025

6. ADDITIONAL INFORMATION FOR ITEMS ON THE CONSOLIDATED INCOME STATEMENT

6.1 Revenues from sales of goods and rendering of services

	2025 VND	2024 VND
Revenue from sales of merchandise, finished goods	461,630,977,590	455,001,051,366
Revenue from rendering of services	63,912,222,809	8,795,672,504
Revenue from real estate business	356,945,457	249,600,000
In which: Revenue from leasing investment real estate	*356,945,457*	*249,600,000*
Total	**525,900,145,856**	**464,046,323,870**

6.2 Cost of goods sold

	2025 VND	2024 VND
Cost of merchandise, finished goods	451,417,197,363	432,948,215,523
Cost of services rendered	9,532,448,529	9,400,461,784
Cost of real estate business	376,283,532	376,283,532
In which: Cost of leasing investment real estate	376,283,532	376,283,532
Total	**461,325,929,424**	**442,724,960,839**

6.3 Finance income

	2025 VND	2024 VND
Deposits and loan interest	7,956,621	4,601,355
Realized gain from foreign exchange rate	-	-
Unrealized gain from foreign exchange rate	-	-
Gains on liquidation of investments	-	2,071,262,513
Payment discount	443,254,897	-
Total	**451,211,518**	**2,075,863,868**

6.4 Finance expense

	2025 VND	2024 VND
Loan interest	10,431,919,610	6,341,897,791
Realized gain from foreign exchange rate	-	-
Provision for devaluation of investment	-	(54,624,083)
Total	**10,431,919,610**	**6,287,273,708**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)
for the fiscal year ended at 31 December 2025

6. ADDITIONAL INFORMATION FOR ITEMS ON THE CONSOLIDATED INCOME STATEMENT

6.5 Selling expenses and general and administrative expenses

	2025 VND	2024 VND
Selling expenses		
Employee expenses	2,174,031,476	1,061,220,863
Expenses of office equipments	6,654,655	156,176,779
Outsourcing service expenses	472,160,940	458,597,332
Other cash expenses	34,872,624	208,096,809
Total	**2,687,719,695**	**1,884,091,783**
General and administrative expenses		
Employee expenses	3,604,047,352	2,722,542,366
Expenses of office equipments	100,565,877	72,409,143
Depreciation expenses of fixed assets	130,531,820	-
Taxes, charges and fees	8,000,000	6,000,000
Outsourcing service expenses	1,732,463,659	441,053,227
Other cash expenses	454,440,721	435,826,634
Total	**6,030,049,429**	**3,677,831,370**

6.6 Current corporate income tax (CIT)

Current corporate income tax expense

	2025 VND	2024 VND
Corporate income tax expense for the current period	9,197,926,990	1,654,628,657
Adjustment for (under)/over accrual of tax from prior period	-	-
Total	**9,197,926,990**	**1,654,628,657**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)
For the fiscal year ended at 31 December 2025

6. ADDITIONAL INFORMATION FOR ITEMS ON THE CONSOLIDATED INCOME STATEMENT (Continued)

6.7 Other income and expense

	2025 VND	2024 VND
Other income	**69,938,551**	**365,133,625**
Violations of contracts	56,500,000	335,021,093
Liquidation of fixed assets	-	29,085,531
Others	13,438,551	1,027,001
Other expenses	**184,276,491**	**454,061,307**
Late tax payment and late payment interest on social insurance	59,036,683	98,504,044
Violations of contracts		305,000,000
Others	125,239,808	50,557,263
Other Income/Other Expenses (Net)	**(114,337,940)**	**(88,927,682)**

6.8 Production and business expenses by factor

	2025 VND	2024 VND
Raw materials	107,220,532	230,605,922
Labor	5,778,078,828	3,783,763,229
Fixed asset depreciation	2,677,506,040	2,627,286,876
Outsourcing service expenses	9,001,336,497	6,254,812,287
Other cash expenses	1,078,447,421	2,444,220,155
Total	**18,642,589,318**	**15,340,688,469**

6.9 Earnings per share

	2025 VND	2024 VND
Accounting profit after corporate income tax	36,563,474,286	9,804,473,699
Profits distributed to owners of the Parent's ordinary shares	36,555,993,224	9,804,473,699
Average outstanding common shares during the year	15,518,517	6,798,795
Earnings per share (VND/share)	**2,356**	**1,442**

6.10 Diluted earnings per share

	2025 VND	2024 VND
Accounting profit after corporate income tax	36,563,474,286	9,804,473,699
Profits distributed to common share holders	36,555,993,224	9,804,473,699
Average outstanding common shares during the period (shares	15,518,517	6,798,795
Common shares expected to be issued additionally (*)	15,084,689	-
Diluted earnings per share (VND/share)	**1,195**	**1,442**

(i): On 27 April 2025, the Company issued Resolution No. 01/2025/BIG/NQ-ĐHĐCĐ of the General Meeting of Shareholders approving the plan to issue additional shares to the public with an expected increase in share capital of VND 150,846,890,000. The capital increase has been completed, and the State Securities Commission has issued a notification confirming receipt of the report on the results of BIG's additional public share offering under Official Letter No. 2166/UBCK-QLCB dated 19 March 2026.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)
For the fiscal year ended at 31 December 2025

7. OTHER INFORMATION

7.1 Related parties

a. List of related parties

Related parties	Relationship
Members of the Board of Directors, Board of Supervisors, General Director, other managers, and close individuals in the families of these members	Significant influence

b. Remuneration of the Board of Directors, Supervisors, Managements and other managers

Remuneration of the Board of Directors, Management, Supervisors and other managers of the Company during the year, details are as follows: .

	2025 VND	2024 VND
Salary and allowances	2,237,724,151	2,139,268,229
Total	**2,237,724,151**	**2,139,268,229**

Name	Position	2025 VND	2024 VND
Board of Directors		**1,027,748,884**	**814,854,663**
Mr. Vo Phi Nhat Huy	Chairman	438,860,000	402,855,000
Mr. Kieu Van Khoa	Member	399,999,996	411,999,663
Mr. Vo Thuan Hoa	Independent Member (Appointed on 27 April 2025)	188,888,888	-
Board of Supervisors		**560,720,772**	**554,053,873**
Mr. Tan Loc Louis	Head of Supervisory Board	311,111,112	273,333,109
Mr. Trieu Hieu Khanh	Member	66,666,660	67,667,106
Mrs. Trinh Thi Thanh Phuong	Member (Dismissed on 27 April 2025)	65,007,000	213,053,658
Mr. Vo Tuan Hai	Member (Appointed on 27 April 2025)	117,936,000	-
Board of Management and other managers		**649,254,495**	**770,359,693**
Mrs. Tran Thi Mua Thao	General Director	281,842,620	398,596,272
Mrs. Nguyen Thi Hao	Vice General Director (Dismissed on 01 October 2025)	186,786,875	157,506,105
Mr. Le Van Hung	Chief Accountant	180,625,000	214,257,316

c. Transactions with related parties

Related parties	Relationship	Transaction	2025 VND	2024 VND
Revenue				
Mrs. Tran Thi Mua Thao	General Director	Room rental	10,290,741	3,703,704
Total			**10,290,741**	**3,703,704**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)
For the fiscal year ended at 31 December 2025

7. OTHER INFORMATION

7.1 OTHER INFORMATION (Continued)

Related parties	Relationship	Transaction	2025 VND	2024 VND
Advance				
Mr. Vo Phi Nhat Huy	Chairman	Advance	245,829,595	200,000,000
		Refund	200,000,000	200,000,000
Mrs. Tran Thi Mua Thao	General Director	Advance	1,200,000,000	12,486,320,000
		Refund	1,200,000,000	12,486,320,000
		Other receivables	436,450,000	-
		Other payables	436,450,000	-
Mrs. Nguyen Thi Hao	Vice General Director	Advance	100,000,000	17,160,000,000
		Refund	100,000,000	17,160,000,000
Mrs. Trinh Thi Thanh Phuong	Member of Supervisory Board	Advance	93,403,000	465,000,000
		Refund	93,403,000	465,000,000
Mr. Vo Tuan Hai	Member of Supervisory Board	Advance	22,000,000	-
Mr. Le Van Hung	Chief Accountant	Advance	100,000,000	469,000,000
		Refund	100,000,000	469,000,000
Mr. Vo The Hanh	Husband of General Director	Advance	-	368,083,000
		Refund	-	368,083,000

d. Balances with related parties

Related parties	Relationship	Remainder Property	31 December 2025 (VND)	01 January 2025 (VND)
Other receivables			**67,829,595**	-
Mr. Vo Phi Nhat Huy	Chairman	Advance	45,829,595	-
Mr. Vo Tuan Hai	Member of Supervisory Board	Advance	22,000,000	-

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)
For the fiscal year ended at 31 December 2025

7. OTHER INFORMATION (Continued)

7.2 Segment report

a. Primary segment report

Consolidated segment results for the fiscal year ended 31 December 2025

Items	Trading	Services and Real Estate business	*Internal exclusion and consolidation adjustments*	*Total*
Net revenue from sales and rendering of services to external customers.	461,630,977,590	64,269,168,266		525,900,145,856
Total net revenues from sales of goods and rendering of services	**461,630,977,590**	**64,269,168,266**	-	**525,900,145,856**
Cost of goods sold and services rendered	451,417,197,363	9,908,732,061		461,325,929,424
Gross profit from goods sold and services rendered	**10,213,780,227**	**54,360,436,205**	-	**64,574,216,432**
Segment selling expense				2,687,719,695
Segment general and administrative expenses				6,030,049,429
Net profit/(loss) from operating activities				**55,856,447,308**
Income from financial activities				(9,980,708,092)
Others				(114,337,940)
Profit /(loss) before tax				**45,761,401,276**
Current corporate income tax				9,197,926,990
Profit in the year				**36,563,474,286**

Consolidated segment results for the fiscal year ended 31 December 2024

Items	Trading	Services and Real Estate business	*Internal exclusion and consolidation adjustments*	*Total*
Net revenue from sales and rendering of services to external customers.	455,001,051,366	9,045,272,504		464,046,323,870
Total net revenues from sales of goods and rendering of services	**455,001,051,366**	**9,045,272,504**	-	**464,046,323,870**
Cost of goods sold and services rendered	432,948,215,523	9,776,745,316		442,724,960,839
Gross profit from goods sold and services rendered	**22,052,835,843**	**(731,472,812)**	-	**21,321,363,031**
Segment selling expense				1,884,091,783
Segment general and administrative expenses				3,677,831,370
Net profit/(loss) from operating activities				**15,759,439,878**
Income from financial activities				(4,211,409,840)
Others				(88,927,682)
Profit /(loss) before tax				**11,459,102,356**
Current corporate income tax				1,654,628,657
Profit in the year				**9,804,473,699**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)
For the fiscal year ended at 31 December 2025

7 OTHER INFORMATION (Continued)

7.2 Segment report

a. Primary segment report

Segment Assets and Liabilities as at 31 December 2025

Items	Trading	Services and Real Estate business	*Internal exclusion and consolidation adjustments*	*Total*
Assets				
Inventories	*12,898,421,516*	-		*12,898,421,516*
Trade receivables and advances to suppliers	*134,922,869,511*	*13,686,996,734*		*148,609,866,245*
Fixed assets and Investment real estate	-	*137,556,740,432*		*137,556,740,432*
Non - current receivables	-	*2,180,000,000*		*2,180,000,000*
Non-distributable assets				*102,963,141,002*
Total assets				**404,208,169,195**

Items	Trading	Services and Real Estate business	*Internal exclusion and consolidation adjustments*	*Total*
Liabilities				
Payable to suppliers and advances from customers.	*7,620,725,093*	*4,608,537,685*		*12,229,262,778*
Loan payables	*109,331,929,067*	*51,352,296,000*		*160,684,225,067*
Non-distributable liabilities				*16,683,798,241*
Total liabilities				**189,597,286,086**

Segment Assets and Liabilities as at 31 December 2024

Items	Trading	Services and Real Estate business	*Internal exclusion and consolidation adjustments*	*Total*
Assets				
Inventories	*37,587,349,260*	-		*37,587,349,260*
Trade receivables and advances to suppliers	*145,272,202,041*	*3,714,095,591*		*148,986,297,632*
Fixed assets and Investment real estate	-	*96,220,381,700*		*96,220,381,700*
Non - current receivables		*640,000,000*		*640,000,000*
Non-distributable assets				*75,595,493,016*
Total assets				**359,029,521,608**

Items	Trading	Services and Real Estate business	*Internal exclusion and consolidation adjustments*	*Total*
Liabilities				
Payable to suppliers and advances from customers.	*80,442,351,778*	*49,175,943,129*		*129,618,294,907*
Loan payables	*35,426,000,000*	*27,830,000,000*		*63,256,000,000*
Non-distributable liabilities				*3,107,817,878*
Total liabilities				**195,982,112,785**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)
For the fiscal year ended at 31 December 2025

7. OTHER INFORMATION (Continued)

7.3 Subsequent events since the balance sheet date

On 27 April 2025, the Company issued Resolution No. 01/2025/BIG/NQ-ĐHĐCĐ of the General Meeting of Shareholders approving the plan to issue additional shares to the public with an expected increase in share capital of VND 150,846,890,000. The purpose of the capital increase is to repay debts to credit institutions.The capital increase has been completed, and the State Securities Commission has issued a notification confirming receipt of the report on the results of BIG's additional public share offering under Official Letter No. 2166/UBCK-QLCB dated 19 March 2026.

Other than the above events, there were no extraordinary events occurring after the balance sheet date that affected the financial position and operations of the Company which required adjustment or disclosure in the financial statements for the fiscal year ended 31 December 2025.

7.4 Comparative figures

The fiscal year ended 31 December 2025 is the Company's first consolidated accounting period, The figures in the Financial Statements for the fiscal year ended 31 December 2024 are from the parent company's Separate Financial Statements which have been audited by CPA VIETNAM Auditing Company Limited - Northern Branch and are presentational only and are not comparable.

Hanoi, 31 March 2026

Preparer	Chief Accountant	Chairman of BOD
Le Van Hung	Le Van Hung	Vo Phi Nhat Huy